

BOARD OF PUBLIC ACCOUNTANCY
Professional and Vocational Licensing Division
Department of Commerce and Consumer Affairs
State of Hawaii

MINUTES

Date: November 18, 2022

Time: 8:30 a.m.

In-Person Location: Queen Liliuokalani Conference Room, First Floor
HRH King Kalakaua Building
335 Merchant Street
Honolulu, Hawaii 96813

Virtual: Virtual Videoconferencing Meeting – Zoom Webinar
<https://dcca-hawaii-gov.zoom.us/j/96949965113>

Agenda: The agenda was posted on the State electronic calendar as required by HRS section 92-7(b).

Members Present: Gary Y. Miyashiro, CPA, Chairperson (“Chair”)
Jon Arbles, CPA, Vice-Chairperson (“Vice Chair”)
Christopher K. Lee, CPA
Zachary Johnson, CPA
Alexander Smith, CPA
Terrence H. Aratani, Public Member

Members Excused: Brian Uemori, Public Member
John W. Roberts, CPA

Staff Present: Lee Ann Teshima, Executive Officer (“EO”)
James Paige, Deputy Attorney General (“DAG”)
Leanne Abe, Secretary
Johnny Li, Technical Support
Mia Hoang, Technical Support

Guest(s): James
Kelli Crawford
Marissa N. Matsusaka
Orlando Torres
Tyler

Virtual Meeting Instructions: A short video regarding virtual meetings was played for attendees.

Call to Order: The Chair took roll call of the Board members and excused Mr. Roberts and Mr. Uemori from today’s meeting.

In accordance with Act 220, SLH 2021, all Board members attending virtually confirmed that they were alone in their nonpublic location.

After taking roll, quorum was established and the meeting was called to order at 8:37 a.m.

The Chair provided information on internet and phone access for today's virtual meeting and announced that today's meeting was being recorded and that the recording will be posted on the Board's web page.

Chair's Report:

Announcements

None.

Approval of the Minutes of the September 30, 2022 Meeting

The Chair called for a motion in regard to the minutes of the September 30, 2022 meeting.

There being no amendments to the minutes, upon a motion by Mr. Aratani, seconded by Mr. Smith, it was voted on an unanimously carried to approve the minutes of the September 30, 2022 meeting as circulated.

The Chair asked if any members of the public would like to provide testimony on this agenda item.

Staff reported that no one attending raised their hand.

Proposed Revisions to the UAA Model Rules

The Board reviewed the proposed revisions to the UAA model rules provided by NASBA. The Chair briefly summarized that the revisions to the UAA model rules is setting the boundaries for the eighteen (18) month period for a candidate to successfully pass the remaining sections of the examination once a candidate has successfully passed one section of the examination.

The EO stated that NASBA issued a letter to the Board on June 1, 2022 in regard to the launch of the new CPA Examination in January 2024. The CBT Administration Committee and the Executive Directors Committee are recommending the following credit extension policy:

“Any candidate with Uniform CPA Examination credit(s) on January 1, 2024 will have such credit(s) extended to June 30, 2025.”

The Chair asked if any discussion on this agenda item by the Board members. There was none.

The Chair asked if anyone attending wanted to offer testimony on this agenda item.

Staff reported that no one raised their hand.

The Chair announced the next agenda item.

Executive Officer’s Report: **2023 Legislative Session**

The EO asked the Board to please let her know if they are aware of any possible legislation for the 2023 legislative session that may affect the Board of Public Accountancy and its profession.

The Chair mentioned that in previous years, legislation was introduced pertaining to “mobility” which is a practice privilege that generally permits a licensed CPA in another state to practice outside of his/her principle places without obtaining a license in another state.

The EO asked if the Board was supportive of such a measure.

The Chair replied no.

The Chair announced the next agenda item and asked if anyone attending would like to provide testimony.

Staff reported that no one raised their hand.

Standing Committee Report:

Examination Committee

CPA Evolution Transition Recommendations from NASBA

The Chair stated that NASBA issued a transition recommendation letter to the Board on June 1, 2022 in regards to the launch of the new CPA Examination in January 2024. He stated that NASBA will be releasing more announcements in 2023 that the Board should be aware of.

22Q3 Score Release

The 2022 quarter three (3) scores released from NASBA was disseminated to the Board for review.

Candidate Care – Quarterly Report July-September

The NASBA candidate care quarterly report from July 1, 2022 to September 30, 2022 was disseminated to the Board for review.

The Chair called for a motion to move into executive session.

At 8:50 a.m., upon a motion by Mr. Aratani, seconded by Mr. Johnson, it was voted on and unanimously carried to move into executive session in accordance with HRS §92-4 and §92-5(a)(1) and (4) “To consider and evaluate personal information relating to individuals applying for CPA licensure;” and “To consult with the Board’s attorney on questions and issues pertaining to the Board’s powers, duties, privileges, immunities, and liabilities;”.

At 9:55 a.m. the Chair resumed the meeting after coming out of executive session.

Request for Exam Credit Extension

The Board considered a request for a three (3) month (April 30, 2023) extension of exam credits from the following candidate:

Tyler Cox

Upon a motion by the Vice Chair, seconded by Mr. Smith, it was voted on and unanimously carried to approve the CPA credit extension for the FAR exam to April 30, 2023.

Applications:

CPA License Applications

The Chair called for a motion in regard to the applications for CPA license.

The Board reconsidered the application and oral testimony provided by the following applicant and upon a motion by Mr. Aratani, seconded by the Vice Chair, it was voted on and unanimously carried to uphold the Board’s previous decision to defer the application for insufficient evidence that the applicant has successfully satisfied the requirements pursuant to HRS §466-5:

Jennifer Tobey

Upon a motion by Mr. Aratani, seconded by the Vice Chair, it was voted on and unanimously carried to approve the following applications for a Hawaii CPA license:

Brandy J. Stuart
Kalina X. Li

Summer K.C. Plourd
Nikole A. Wells
Kelley M.L. Gould-Ogomori
Kelli A. Crawford
Suzanne M. Schiffler
Kelsen M. Ikenaga
Lindsey D. Hoffman
Michaela R. Fitzgerald
Jessica L. Drury
Arpanreet Singh Grewal

Ratification of CPA Permits to Practice

Upon a motion by Mr. Aratani, seconded by the Vice Chair, it was voted on and unanimously carried to ratify the following applications for a CPA Permit to Practice:

Chloe M.Y. Honbo	CPA-6123
Christine M. Carmazzi	CPA-6121

Ratification of Firm Permits to Practice

Upon a motion by the Vice Chair, seconded by Mr. Smith, it was voted on and unanimously carried to ratify the following applications for a Firm Permit to Practice:

BSA Consulting LLC	FFTP-1353
JL & Associates LLC	FFTP-1355
Kyler R. Tanaka	FFTP-1356

Upon a motion by the Vice Chair, seconded by Mr. Smith, it was voted on with the Chair, the Vice Chair, Mr. Smith, Mr. Aratani, and Mr. Lee voting yes and Mr. Johnson recusing himself to approve the following application for a Firm Permit to Practice:

Laulea Consulting LLC	FFTP-1354
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Approval of Firm and Trade Names

Upon a motion by Mr. Aratani, seconded by the Vice Chair, it was voted on and unanimously carried to approve the following CPA firm and trade names and to delegate the authority for preliminary approval of CPA firm and trade names to the Executive Officer provided that the names are in accordance and in compliance with HRS §466-10 and HAR §16-71-64:

Cannabis CPA Limited
Taxwise CPA Services LLC

LTS CPA LLC
Takamatsu & Co CPA Inc.
Forvis, LLP

The Chair being no further agenda items, the Chair announced the next meeting.

Next Board Meeting: Friday, January 27, 2023
8:30 a.m.

In-Person: King Kalakaua Conference Room
HRH King Kalakaua Building
335 Merchant Street, First Floor
Honolulu, Hawaii 96813

Adjournment: There being no further discussion, the meeting adjourned at 10:06 a.m.

Reviewed and approved by:

Taken and recorded by:

/s/ Lee Ann Teshima

/s/ Leanne Abe

Lee Ann Teshima
Executive Officer

Leanne Abe
Secretary

LT:la

11/30/22

- Minutes approved as is.
 Minutes approved with changes. See minutes of.